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#### REMARKS/ARGUMENTS

Claims 1-39 are pending in this application.

Applicant greatly appreciates the Examiner's indication that claims 31-39 are allowed, and that claims 2, 12 and 22 would be allowable if rewritten in independent form including all of the features of the base claim and any intervening claims.

Claims 1, 3-11, 13-21 and 23-30 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Takamine (U.S. 6,771,144).

Takamine (U.S. 6,771,144) and the present application are commonly owned by the same company, and Takamine (U.S. 6,771,144) qualifies as prior art under 35 U.S.C. § 102(e) and is being used in a rejection under 35 U.S.C. § 103(a). Applicant encloses a Declaration under 37 C.F.R. § 1.130 which indicates that the subject matter of U.S. Patent No. 6,771,144 and the present claimed invention were, at the time the invention was made, owned by the same company or subject to an obligation of assignment to the same company. Accordingly, Applicant respectfully submits that Takamine (U.S. 6,771,144) is disqualified as prior art under 35 U.S.C. § 103(a) in the present application.

Accordingly, Applicant respectfully requests reconsideration and withdrawal of the rejection of claims 1, 3-11, 13-21 and 23-30 under 35 U.S.C. § 103(a) as being unpatentable over Takamine (U.S. 6,771,144).

In view of the foregoing remarks and the enclosed Declaration under 37 C.F.R. § 1.130, Applicant respectfully submits that Claims 1, 3-11, 13-21 and 23-30 are allowable. Claims 31-39 are allowable, as indicated by the Examiner.

In view of the foregoing remarks the enclosed Declaration under 37 C.F.R. § 1.130, Applicant respectfully submits that this application is in condition for allowance. Favorable consideration and prompt allowance are solicited.

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The Commissioner is authorized to charge any shortage in fees due in connection with the filing of this paper, including extension of time fees, to Deposit Account No. 50-1353.

Respectfully submitted,

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